

3.31. County Government of Nakuru

3.31.1 Overview of FY 2023/24 Budget

The County's approved supplementary budget for FY 2023/24 was Kshs.23.31 billion, comprising Kshs.9.68 billion (41.5 per cent) and Kshs.13.63 billion (58.5 per cent) allocation for development and recurrent programmes, respectively. The approved budget estimates represented an increase of 9.9 per cent compared to the previous financial year when it was Kshs.21.21 billion and comprised of Kshs.8.34 billion towards development expenditure and Kshs.12.87 billion for recurrent expenditure.

To finance the budget, the County expected to receive Kshs.13.59 billion (58.3 per cent) as the equitable share of revenue raised nationally, Kshs.1.2 billion (6.5 per cent) as additional allocations/conditional grants, a cash balance of Kshs.3.60 billion (15.5 per cent) brought forward from FY 2022/23 and generate Kshs.4.1 billion (17.6 per cent) as gross own source revenue. The own-source revenue includes Kshs.1.7 billion (41.5 per cent) as Facility Improvement Fund (revenue from health facilities) and Kshs.2.4 billion (58.5 per cent) as ordinary own-source revenue. A breakdown of the additional allocations/conditional grants is provided in Table 3.210.

3.31.2 Revenue Performance

In the FY 2023/24, the County received Kshs.12.51 billion as an equitable share of the revenue raised nationally, Kshs.521.30 million as additional allocations/conditional grants, and Kshs had a cash balance of Kshs.3.60 billion from FY 2022/23, and raised Kshs.3.32 billion as own-source revenue (OSR). The raised OSR includes Kshs.1.47 billion as FIF and Kshs.1.85 billion as ordinary OSR. The total funds available for budget implementation during the period amounted to Kshs.20.44 billion, as shown in Table 3.210.

Table 3.210: Nakuru County, Revenue Performance in the FY 2023/24

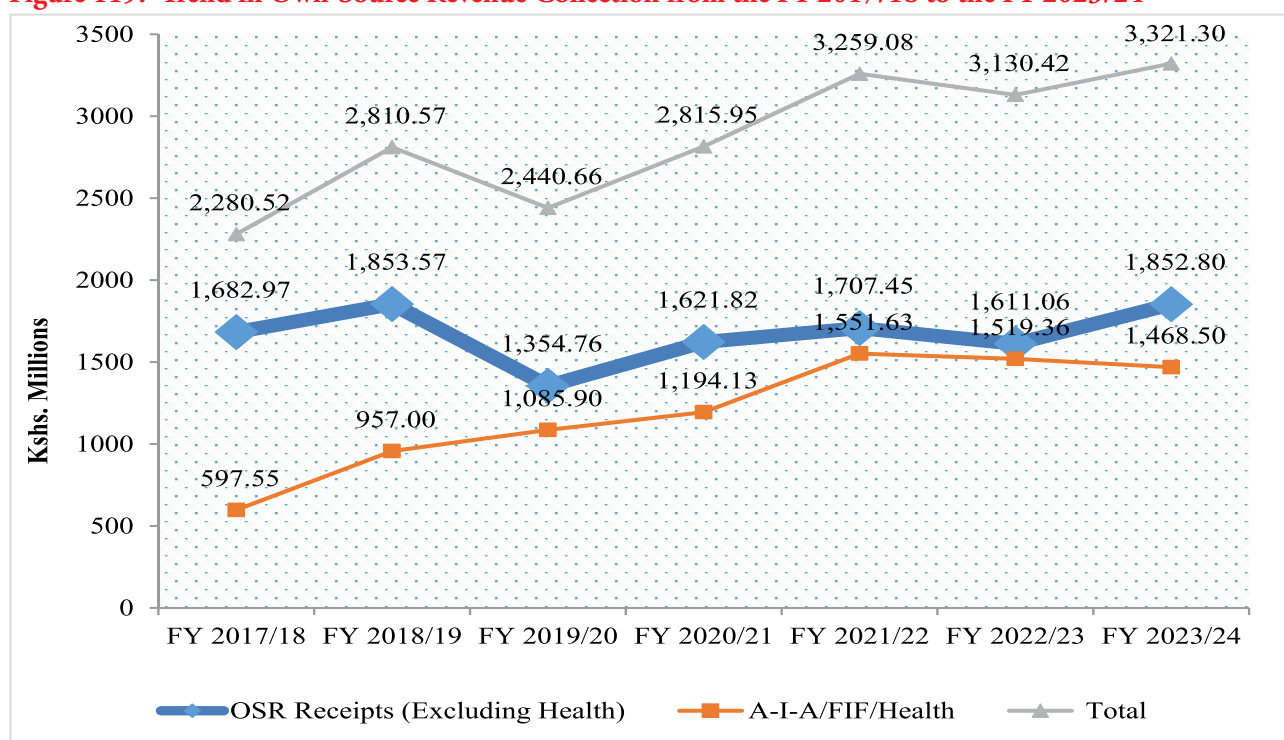
S/No.	Revenue Category	Annual Budget Allocation (Kshs)	Actual Receipts (Kshs.)	Actual Receipts as Percentage of Annual Budget Allocation (%)
A	Equitable Share of Revenue Raised Nationally	13,593,424,693	12,505,950,714	92.0
	Subtotal	13,593,424,693	12,505,950,714	92.0
B	Conditional Grants			
1	Donor Grants (DANIDA)	19,115,250	-	-
2	World Bank National Agricultural Value Chain Development Project (NAVCDP)	200,000,000	198,946,385	99.5
3	World Bank National Agricultural and Rural Inclusive Growth Projects (NARIGP)	5,000,000	4,261,826	85.2
4	Conditional Grant for the Provision of fertilizer Subsidy program	234,883,209	-	-
5	Conditional Allocation from a World Bank Credit to Finance Locally-Led Climate Action program, (FLoCA) County Climate Institutional Support (CCIS) (Level I)	11,000,000	11,000,000	100.0
6	World Bank grant Financing Locally Led Climate Action program, (FLoCA) County Climate Resilience Investment Grant	188,211,085	94,105,543	50.0
7	County Allocation on Royalties	82,769	-	-
8	Kenya Urban Support Project (KUSP)- Urban Development – Interest Earned	3,200,000	-	-
9	World Bank- Kenya Informal Settlement Improvement Project II (KISIP II)	400,000,000	175,000,000	-
10	Agricultural Sector Development Support Programme (ASDSP II)	1,083,629	1,083,629	100.0
11	IFAD Conditional grant Kenya Livestock Value Commercialization Project (KELCOP)	34,800,000	-	-
12	Conditional Grant – Kenya Livestock Commercialization Project (KELCOP)	121,315,800	31,903,687	26.3
13	Nutrition International Grant	12,500,000	4,999,400	40.0
14	Conditional Fund – Leasing of Medical Equipment	124,723,404	-	-

S/No.	Revenue Category	Annual Budget Allocation (Kshs)	Actual Receipts (Kshs.)	Actual Receipts as Percentage of Annual Budget Allocation (%)
15	Transfers for Library Services	-	-	-
16	County Allocation for Court Fines	1,948,197	-	-
17	Conditional Grant from GoK for Aggregated Industrial Parks Program	250,000,000	-	-
18	KTDA Tea Cess Revenue	58,000,000	-	-
19	Equalization Fund Allocation (Soin Ward in Rongai)	6,435,119	-	-
Subtotal		1,272,298,462	521,300,470	41.0
C	Other Sources of Revenue			
1	Ordinary Own Source Revenue	2,400,000,000	1,852,802,262	77.2
2	Balance b/f from FY2022/23	3,603,111,491	3,603,111,491	100.0
3	Facility Improvement Fund (FIF)	1,700,000,000	1,468,498,216	86.4
4	Other Revenues	491,696,867	491,696,867	100.0
Sub Total		8,194,808,358	7,416,108,837	90.5
Grand Total		23,060,531,513	20,443,360,020	88.7

Source: Nakuru County Treasury

Figure 119 shows the trend in own-source revenue collection from the FY 2017/18 to the FY 2023/24.

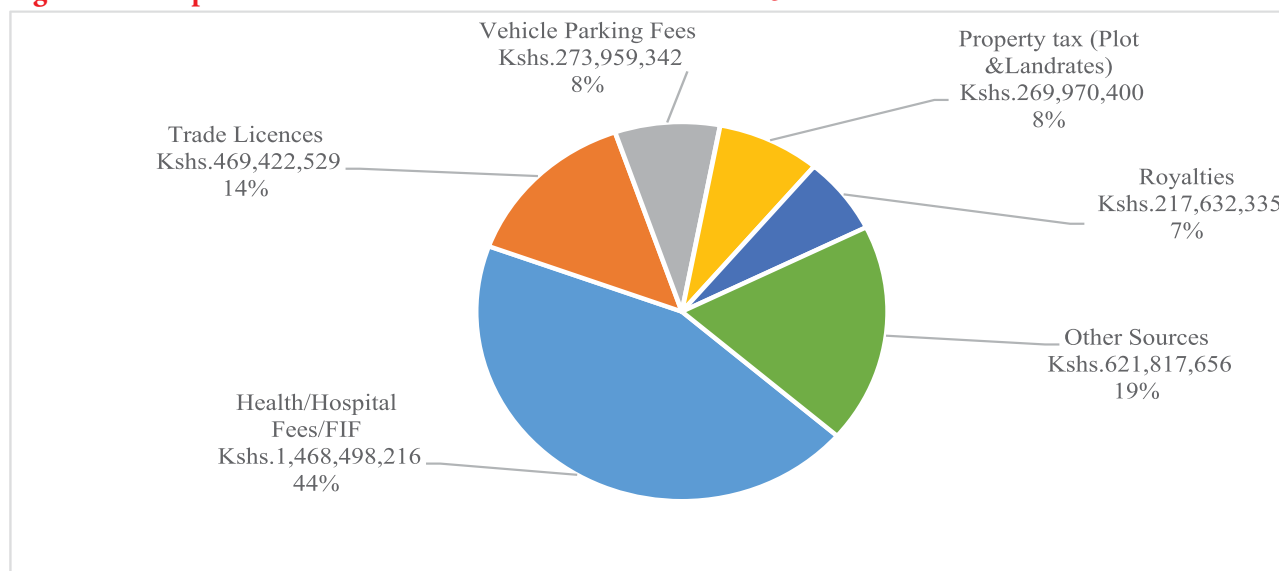
Figure 119: Trend in Own-Source Revenue Collection from the FY 2017/18 to the FY 2023/24



Source: Nakuru County Treasury

In FY 2023/24, the County generated a total of Kshs.3.32 billion from its sources of revenue, inclusive of FIF. This amount represented an increase of 6.1 per cent compared to Kshs.3.13 billion realized in FY 2022/23 and was 81.0 per cent of the annual target and 26.6 per cent of the equitable revenue share disbursed during the period. The revenue streams which contributed the highest OSR receipts are shown in Figure 120.

Figure 120: Top Streams of Own Source Revenue in the FY 2023/24



Source: Nakuru County Treasury

The highest revenue stream, Kshs.1.47 billion, was from Health/Hospital fees, which contributed 44 percent of the total OSR receipts during the reporting period.

3.31.3 Exchequer Issues

The Controller of Budget approved withdrawals of Kshs.16.44 billion from the CRF account during the reporting period, which comprised Kshs.4.51 billion (27.6 per cent) for development programmes and Kshs.11.93 billion (72.4 per cent) for recurrent programmes. Analysis of the recurrent exchequers released in the FY 2023/24 indicates that Kshs.6.75 billion was released towards Employee Compensation and Kshs.5.18 billion for Operations and Maintenance expenditure.

The available cash balance in the County Revenue Fund Account at the end of FY 2023/24 was Kshs.1.35 billion.

3.31.4 County Expenditure Review

The County spent Kshs.16.43 billion on development and recurrent programmes in the reporting period. The expenditure represented 99.9 per cent of the total funds released by the CoB and comprised of Kshs.4.45 billion and Kshs.11.98 billion on development and recurrent programmes, respectively. Expenditure on development programmes represented an absorption rate of 46.0 per cent, while recurrent expenditure represented 87.9 per cent of the annual recurrent expenditure budget.

3.31.5 Settlement of Pending Bills

At the beginning of FY 2023/24, the County reported a stock of pending bills amounting to Kshs.1.62 billion, comprising of Kshs.1.38 billion for recurrent expenditure and Kshs.236.41 million for development activities. In the FY 2023/24, the County settled pending bills amounting to Kshs.569.46 million, which consisted of Kshs.387.97 million for recurrent expenditure and Kshs.181.49 million for development programmes. Therefore, as of the end of FY 2023/24, the outstanding amount was Kshs.1.10 billion. This does not include unsettled bills incurred in FY 2023/24.

The County Assembly reported outstanding pending bills of Kshs.81.21 million as of 30th June 2024.

3.31.6 Expenditure by Economic Classification

Analysis of expenditure by economic classification indicates that the County Executive spent Kshs.6.29 billion on employee compensation, Kshs.4.65 billion on operations and maintenance, and Kshs.4.37 billion on development activities. Similarly, the County Assembly spent Kshs.462.10 million on employee compensation,

Kshs.584.40 million on operations and maintenance, and Kshs.88.07 million on development activities, as shown in Table 3.211.

Table 3.211: Summary of Budget and Expenditure by Economic Classification

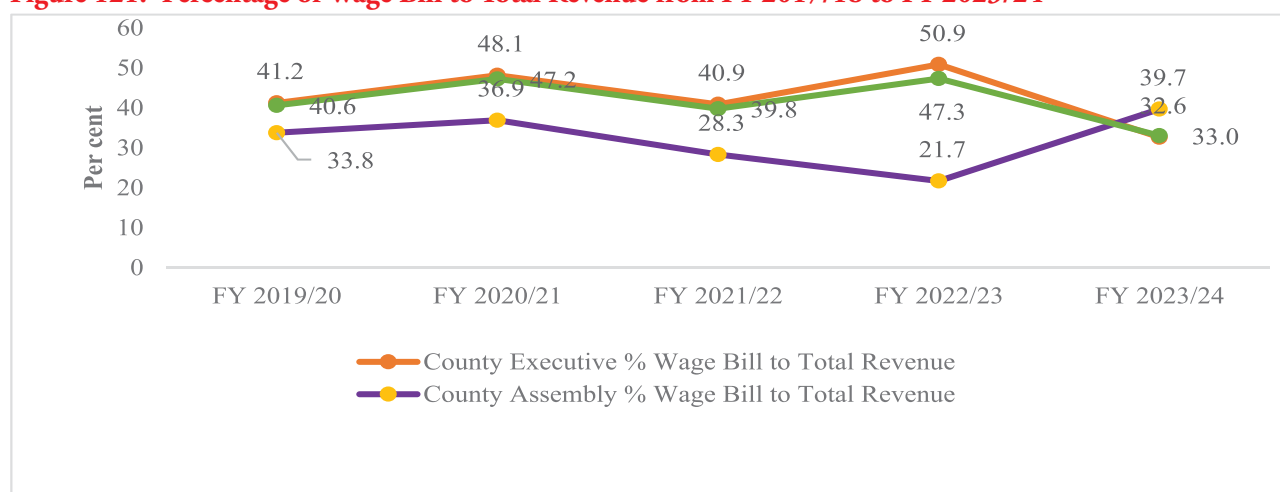
Expenditure Classification	Budget (Kshs.)		Expenditure (Kshs.)		Absorption (%)	
	County Executive	County Assembly	County Executive	County Assembly	County Executive	County Assembly
Total Recurrent Expenditure	12,534,881,250	1,094,031,432	10,935,555,929	1,046,490,367	87.2	95.7
Compensation to Employees	7,064,085,593	463,360,917	6,289,529,677	462,095,291	89.0	99.7
Operations and Maintenance	5,470,795,658	630,670,515	4,646,026,252	584,395,076	84.9	92.7
Development Expenditure	9,542,167,512	139,459,318	4,367,454,917	88,071,178	45.8	63.2
Total	22,077,048,763	1,233,482,750	15,303,010,846	1,134,561,545	69.3	92.0

Source: Nakuru County Treasury

3.31.7 Expenditure on Employees' Compensation

In FY 2023/24, expenditure on employee compensation was Kshs.6.75 billion, or 33.0 per cent of the available revenue, which amounted to Kshs.20.44 billion. This expenditure represented a decrease from Kshs.6.92 billion reported in FY 2022/23. The wage bill included Kshs.4.29 billion paid to health sector employees, translating to 63.5 per cent of the total wage bill. The trend of personnel expenditure as a percentage of total revenue from FY 2017/18 to FY 2023/24 is shown in Figure 121.

Figure 121: Percentage of Wage Bill to Total Revenue from FY 2017/18 to FY 2023/24



Source: Nakuru County Treasury

Further analysis indicates that PE costs amounting to Kshs.6.17 billion were processed through the Integrated Personnel and Payroll Database (IPPD) system, while Kshs.582.61 million was processed through manual payrolls. The manual payrolls accounted for 8.6 per cent of the total PE cost.

The County Assembly spent Kshs.38.47 million on committee sitting allowances for the 74 MCAs against the annual budget allocation of Kshs.38.98 million. The average monthly sitting allowance was Kshs.43,321 per MCA. The County Assembly has established 23 Committees.

3.31.8 County Emergency Fund and County-Established Funds

Section 116 of the PFM Act 2012 allows County governments to establish other public funds with approval from the County Executive Committee and the County Assembly. The County allocated Kshs.779.53 million to county-established funds in FY 2023/24, constituting 3.3 per cent of the County's overall budget. Further, the County allocated Kshs.70 million to the Emergency Fund in line with Section 110 of the PFM Act, 2012.

Table 3.212 summarises each established Fund's budget allocation and performance during the reporting period.

Table 3.212: Performance of County Established Funds in the FY 2023/24

S/No.	Name of the Fund	Approved Supplementary Budget Allocation in FY 2023/24 (Kshs.)	Exchequer Issues in the FY 2023/24 (Kshs.)	Actual Expenditure FY 2023/24 (Kshs.)	Submission of Financial Statements as of 30 th June 2024 (Yes/No.)
County Executive Established Funds					
1	Emergency Fund	70,000,000	70,000,000	60,588,080	Yes
2	Nakuru County Persons Living with Disability Fund	27,500,000	-	-	Yes
3	Bursary Fund	388,510,069	387,627,729	394,717,386	Yes
4	Nakuru County Executive Car and Mortgage Loan	111,200,000	97,000,000	121,331,315	Yes
5	Nakuru County Enterprise Fund	50,000,000	50,000,000	-	Yes
6	Nakuru County Climate Change Fund	66,000,000	66,000,000	3,937,719	Yes
County Assembly Established Funds					
1	Nakuru County Assembly MCA Car and Mortgage Loan	66,320,000	66,320,000	66,320,000	Yes
	Total	779,530,069	736,947,729	646,894,500	

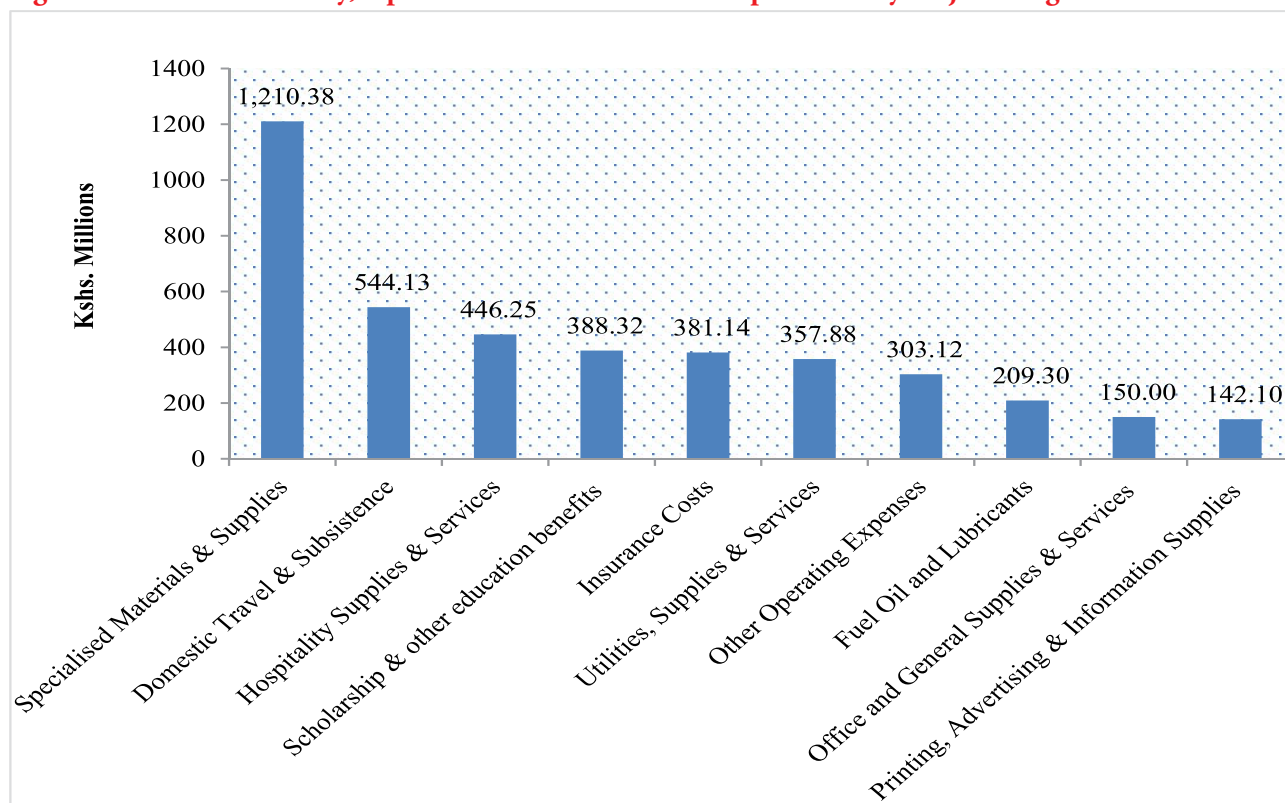
Source: Nakuru County Treasury

As indicated in Table 3.209, the CoB received all quarterly financial returns from the Fund Administrators during the reporting period.

The County government uses commercial bank accounts to operate the above-established public funds contrary to Regulations 82(1)(b) of the PFM (County Governments) Regulations, 2015, which require that County government bank accounts must be opened and maintained at the Central Bank of Kenya.

3.31.9 Expenditure on Operations and Maintenance

Figure 122 summarises the Operations and Maintenance expenditure by major categories.

Figure 122: Nakuru County, Operations and Maintenance Expenditure by Major Categories

Source: Nakuru County Treasury

Expenditure on domestic travel amounted to Kshs.544.13 million and comprised Kshs.135.81 million spent by the County Assembly and Kshs.426.31 million by the County Executive. Expenditure on foreign travel amounted to Kshs.102.89 million and comprised Kshs.41.81 million by the County Assembly and Kshs.61.08 million by the County Executive. Expenditure on foreign travel is summarized in Table 3.213 below:-

Table 3.213: Summary of Highest Expenditure on Foreign Travel as of 30th June 2024

Arm of County Government	No. of Officers Travelled	Date travelled	Purpose of the travel	Destination	Total Costs of the Travel (Kshs.)
Nakuru county assembly	7	4 th -11 th Sep 2023	Leadership and Integrity course for MCA in Arusha	Tanzania	4,231,983
Nakuru county assembly	3	31 st -22 nd Sep 2023	Training on procurement of goods, work and non-consultancy service 31st-22nd Sep 2023 Kampala	Uganda	4,206,130
Nakuru county assembly	7	29 th -4 th Nov 2023	Training on leadership and integrity course for county assembly leadership	Tanzania	2,685,200
Nakuru county assembly	7	11 th -17 th Sep 2023	Training on leadership, corporate oversight, and integrity of County Assembly leaders in Kampala	Uganda	2,647,498
Nakuru County Executive	1	12th to 28th august 2023	attending training	Australia	1,790,585
Nakuru County Executive	1	12th to 28th August 2023	Attending training	Australia	1,790,585
Nakuru County Executive	1	1st to 13th august 2023	Attending training	Seattle city in Washington state	1,673,720
Nakuru County Executive	1	1st to 13th August 2023	Attending Training	Seattle city in Washington State	1,673,720
Nakuru County Executive	3	14th to 22nd august 2023	Attending Training	Singapore	1,629,000
Nakuru County Executive	3	14th to 22nd August 2023	Attending Training	Singapore	1,629,000
Nakuru county assembly	2	25 th -2 nd July 2023	Attending the annual devolution conference	Uganda	1,220,908
Nakuru County Executive	2	9 th to 12 th Oct 2023	To attend the Urban Transformation Summit	USA	1,220,212
Nakuru County Executive	2	26th to 30th June 2022	World Urban Forum	Brazil	972,360
Nakuru County Executive	3	26 th to 30 th Jun 2022	To Participate in the Eleventh session of the World Urban Forum (WUF-II) from 26th June 2022 to 30th June 2022.	Katowice, Poland	972,360
Nakuru County Executive	2	18th to 22nd July, 2023	attending training	Singapore	952,000
Nakuru county assembly	2	1 st -7 th Oct 2023	training on executive management program	Uganda	708,855
Nakuru county assembly	1	5 th to 12 th Sep 2023	training on corporate financial planning, budgeting and analysis	Singapore	674,134
Nakuru County Executive	4	14th to 16th Sep 2023	Regional Mara Day celebration	Tanzania	608,964
Nakuru County Executive	1	14th -17th June 2023	Being payment of a quarter per diem while attending urban dialogue World Economic Forum (The Schwab Foundation and Global Alliance Annual Meeting) held on 14th - 17th June 2023 in Switzerland	Switzerland	167,166
Nakuru County Executive	1	15th-20th October 2023	Being payment of 2 night outs in Nairobi and quarter per diem while attending phase II course on capacity building held on 15th-20th October 2023 in Seoul, South Korea.	South Korea.	137,483

Arm of County Government	No. of Officers Travelled	Date travelled	Purpose of the travel	Destination	Total Costs of the Travel (Kshs.)
Nakuru County Executive	1	22nd-25th May 2023	Being payment of a quarter per diem while attending the 5th Global Water Operation Partnership Congress at the World Congress Centre, Bonn, Germany, held on the 22nd - 25th of May	Bonn Germany	137,482

Source: Nakuru County Treasury and Nakuru County Assembly

3.31.10 Development Expenditure

In the FY 2023/24, the County reported expenditure of Kshs.4.45 billion on development programmes, representing an increase of 47.8 per cent compared to FY 2022/23 when the County spent Kshs.3.01 billion. The table below summarises development projects with the highest expenditure in the reporting period.

Table 3.214: Nakuru County, List of Development Projects with the Highest Expenditure

No.	Sector	Project Name	Project Location	Contract sum (Kshs)	Amount paid to date (Kshs)	Implementation status (%)
1	Finance and Economic Planning	Construction of County Treasury Office Block	Headquarters	886,000,000	270,546,156	87.2
2	Agriculture	Conditional Grant for the provision of fertilizer subsidy programme	Headquarters	234,883,209	176,307,110	75.1
3	Nakuru City	Proposed Construction of Afraha Stadium Phase 1	Afraha Stadium	380,000,000.00	165,125,993	76.0
4	Health	Purchase of medical and dental equipment (FIF)	Headquarters	115,000,000	76,381,394	66.4
5	Finance and Economic Planning	4.3% Administrative Cost of Revenue Management System (Outstanding)	Headquarters	81,700,000.00	57,483,990	97.9
6	Education	Conditional Allocation for Rehabilitation of Youth Polytechnics	Headquarters	54,289,894	54,287,415	100
7	Nakuru City	Purchase of tartan track for Afraha Stadium	Afraha Stadium	95,000,000.00	54,000,000.00	100
8	Agriculture	Purchase and distribution of pyrethrum seedlings to farmers	Headquarters	40,000,000.00	40,000,000	100
9	Agriculture	Supply and delivery of avocado seedlings to farmers	Headquarters	35,000,000.00	35,000,000	100
10	Infrastructure	Installation of streetlights along the highway in the County	Countywide	40,000,000.00	33,163,130	82.9

Source: Nakuru County Treasury

3.31.11 Budget Performance by Department

Table 3.215 summarises the approved budget allocation, expenditure and absorption rate by departments in the FY 2023/24.

Table 3.215: Nakuru County, Budget Allocation and Absorption Rate by Department

Department	Budget Allocation (Kshs. Million)		Exchequer Issues (Kshs. Million)		Expenditure (Kshs. Million)		Expenditure to Exchequer Issues (%)		Absorption rate (%)	
	Rec	Dev	Rec	Dev	Rec	Dev	Rec	Dev	Rec	Dev
County Assembly	1,094.02	139.46	1,082.25	81.91	1,046.49	81.85	96.6	99.9	95.7	58.7
County Treasury	1,987.96	865.90	1,645.36	677.14	1,481.09	678.02	89.7	100.1	74.5	78.3
Public Service, Training and Devolution	666.50	39.35	629.99	12.79	588.83	17.78	92.4	139.0	88.3	45.2

Department	Budget Allocation (Kshs. Million)		Exchequer Issues (Kshs. Million)		Expenditure (Kshs. Million)		Expenditure to Exchequer Issues (%)		Absorption rate (%)	
	Rec	Dev	Rec	Dev	Rec	Dev	Rec	Dev	Rec	Dev
Agriculture, Livestock and Fisheries	475.25	1,054.29	457.14	455.15	398.90	409.55	86.4	90.0	83.9	38.8
Lands, Physical Planning and Housing	182.59	608.44	151.18	198.85	140.19	214.64	92.0	107.9	76.8	35.3
Office of the Governor and Deputy Governor	342.27	143.90	325.73	96.97	327.12	139.61	100.1	144.0	95.6	97.0
Education, Vocational training, ICT and E-Government	1,126.02	615.77	1,072.85	177.59	1,003.89	233.03	95.8	131.2	91.8	37.8
Trade, Industry, Marketing and Tourism	219.17	681.12	185.71	305.80	175.77	326.00	94.2	106.6	80.2	47.9
Youth, Culture, Gender, Sports and Social Services.	290.66	195.19	187.44	83.29	200.17	96.09	106.1	115.4	68.9	49.2
Infrastructure	365.38	1,708.73	364.74	1,196.82	309.08	860.77	84.9	71.9	84.6	50.4
Water, Environment, Energy and Natural Resources	337.95	1,409.89	323.73	795.89	246.58	598.08	76.2	75.1	73.0	42.4
Health Services	6,299.93	1,653.04	5,246.63	351.23	5,880.77	339.69	111.1	96.7	93.3	20.5
County Public Service Board	75.32	3.00	74.05	2.94	65.43	2.94	87.9	100.0	86.9	98.0
Nakuru Municipality	60.97	421.97	43.11	52.76	41.80	347.35	96.6	658.4	68.6	82.3
Naivasha Municipality	38.07	137.57	19.19	20.75	14.33	100.51	74.3	484.4	37.6	73.1
Office of the County Attorney	56.83	4.00	39.98	-	29.74	3.38	74.1	-	52.3	84.6
Molo Municipality	5.00	-	-	-	-	-	-	-	-	-
Gilgil Municipality	5.00	-	1.61	-	1.87	-	116.6	-	37.5	-
Total	13,628.90	9,681.63	11,852.69	4,509.89	11,935.94	4,449.31	100.4	98.7	87.9	46.0

Source: Nakuru County Treasury

Analysis of expenditure by departments shows that the Department of County Public Service Board recorded the highest absorption rate of development budget at 98.0 per cent, followed by the Office of the Governor and Deputy Governor at 97.0 per cent. The County Assembly had the highest percentage of recurrent expenditure to budget at 95.7 per cent while the Molo Municipality did not report any expenditure.

3.31.12 Budget Execution by Programmes and Sub-Programmes

Table 3.216 summarises the budget execution by programmes and sub-programmes in the FY 2023/24.

Table 3.216: Nakuru County, Budget Execution by Programmes and Sub-Programmes

Programme	Sub Programme	Approved Estimates (Kshs.)		Expenditure (Kshs.)		Absorption Rate (%)	
		Recurrent	Development	Recurrent	Development	Rec	Dev
DEPARTMENT OF AGRICULTURE, LIVESTOCK AND FISHERIES							
Programme 1; Administration, planning and support services	SP 1.1: Administration planning and support services	54,889,365	198,094,201	44,349,257	117,146,479	80.8	59.1
	SP 1.2: Human Resource	373,268,452	-	316,465,176	-	84.8	-

Programme	Sub Programme	Approved Estimates (Kshs.)		Expenditure (Kshs.)		Absorption Rate (%)	
		Recurrent	Development	Recurrent	Development	Rec	Dev
Programme 2: Livestock resource management and development	SP 2.1: Livestock production and management	2,000,000	-	2,000,000	-	-	-
	SP 2.2: Promotion of value addition of livestock and livestock products	38,926,446	34,800,000	31,282,600	31,903,688	80.4	91.7
	SP 2.3: Livestock extension service delivery	-	8,300,000	-	4,749,401	-	-
	SP 2.4: Food safety and livestock products development	-	15,846,059	-	5,070,600	-	32.0
	SP 2.5: livestock diseases management and control	235,366	10,861,000	-	8,673,900	-	79.9
Programme 3; Fisheries development	SP 3.1: Aquaculture development	-	3,000,000	-	-	-	-
	SP 3.2: development of capture fisheries resources	-	2,000,000	-	1,158,210	-	57.9
	SP 3.3 Fish quality assurance value addition and marketing	-	8,139,000	-	2,939,000	-	36.1
Programme 4; Crop development and management	SP 4.1 Agriculture extension research and training	-	-	-	-	-	-
	SP 4.2 crop production and food security	5,934,200	770,227,833	4,801,090	237,286,560	80.9	30.8
	SP 4.3 Farmland utilization, conservation and mechanization	-	-	-	-	-	-
	SP 4.4 Agribusiness development and marketing	-	3,026,226	-	618,020	-	-
	SP 4.5 Agri-Nutrition	-	-	-	-	-	-
	Sub Total	475,253,829	1,054,294,319	398,898,124	409,545,857	83.9	38.8
NAIVASHA MUNICIPALITY							
Programme 1; Administration and planning and support services	SP 1.1 Administration and Planning	19,724,400	-	7,850,054	-	39.8	-
	SP 1.2; personnel services	11,042,628	-	5,587,807	-	50.6	-
	SP 1.3 financial services	-	-	-	-	-	-
Programme 2; Naivasha municipal services	SP 2.1 planning and infrastructure	5,300,001	137,570,841	887,300	100,512,742	16.7	73.1
	SP 2.2 environmental management and sanitation	-	-	-	-	-	-
	SP 2.3 Naivasha Social Services	1,000,000	-	-	-	-	-
	SP 2.4 tourism investment and trade	1,000,000	-	-	-	-	-
	Sub-Total	38,067,029	137,570,841	14,325,161	100,512,742	37.6	73.1
PUBLIC SERVICE, DEVOLUTION, CITIZEN ENGAGEMENT, DISASTER MANAGEMENT & HUMANITARIAN ASSISTANCE							
Programme 1: Administration, planning and support service	Sub-programme 1.1(Administration service)	51,535,552	-	17,718,998	-	34.4	-
	Sub-programme 1.2(Personal Service)	575,013,298	-	414,039,375	-	72.0	-
	Sub-programme 1.3(Financial Service)	-	-	-	-	-	-
	Sub-programme 1.4(Mainstream Workplace HIV/AIDS, Alcohol & Drug Abuse Control)	990,000	-	-	-	-	-
	Sub-programme 1.5(Rehabilitation/ Construction of Sub County Offices)	-	39,352,925	-	17,781,670	-	45.2

Programme	Sub Programme	Approved Estimates (Kshs.)		Expenditure (Kshs.)		Absorption Rate (%)	
		Recurrent	Development	Recurrent	Development	Rec	Dev
Programme 2; human resource management and development	SP 2.1; performance contracting	9,855,040	-	-	-	-	-
	SP 2.2 PERFORMANCE Appraisal system	9,855,040	-	-	-	-	-
	SP 2.3 Staff development through capacity building and training	3,350,000	-	-	-	-	-
Programme 3; civil education & public participation	SP 3.1 co-ordination of public and special community programme	530,000	-	-	-	-	-
Programme 4: Disaster management and humanitarian assistance	SP 4.1 disaster management and humanitarian assistance	15,374,119	-	-	-	-	-
	Subtotals	666,503,049	39,352,925	431,758,373	17,781,670	64.8	45.2
DEPARTMENT OF EDUCATION, VOCATIONAL TRAINING, ICT AND E-GOVERNMENT							
Programme 1: Administration, planning and support service	SP 1.1 administration and support service	28,687,217	530,846,563	21,673,472	178,745,201	75.6	33.7
	SP 1.2 Personnel service	510,018,605	-	476,147,347	-	93.4	-
	SP 1.3 financial services	500,000	-	-	-	-	-
Programme 2: Promotion of early childhood education and development	SP 2.1 Promotion of Early Childhood	90,855,165	1,520,000	78,120,968	-	86.0	-
	SP 2.2 Bursaries	385,510,069	-	388,320,831	-	100.7	-
	SP 2.3 Education development	-	15,000,000	-	-	-	-
Programme 3: Vocational training	SP 3.1 Vocational training	73,628,501	-	66,913,549	-	90.9	-
	SP 3.2 Skill Upgrading	-	67,899,995	-	54,287,415	-	80.0
Programme 4 Information and communication	SP 4.1 Public communication and media services	8,000,016	4,500,000	2,711,877	-	33.9	-
Programme 5 ICT Infrastructure Development and E-government Services	SP 5.1 Network Infrastructure	-	500,000	-	-	-	-
	5.2 Hardware and software platforms	-	1,000,000	-	-	-	-
	5.3 E-government services	22,325,303	1,000,000	-	-	-	-
	Sub-Total	1,126,017,876	615,773,558	1,033,888,044	233,032,616	91.8	37.8
COUNTY TREASURY							
Programme 1; Administration, planning and support services	SP 1.1 Administration services	738,158,003	461,031,527	627,033,507	374,262,762	85.0	81.2
	SP 1.2 Personnel services	542,845,778	-	505,077,908	-	93.0	-
	SP 1.3 financial services	300,000	-	-	-	-	-
Programme 2; Public Finance Management	SP 2.1 Budget formulation coordination and management	243,804,981	-	182,995,519	-	75.1	-
	SP 2.2 Resources mobilization	89,040,482	-	49,015,899	-	55.0	-
	SP 2.3 internal audit	39,393,711	-	25,071,758	-	63.6	-
	SP 2.4 procurement	18,079,814	-	4,095,952	-	22.7	-
	SP 2.5 public finance and accounting	24,361,432	-	12,384,014	-	50.8	-
	SP 2.6 Debt management	231,712,167	300,273,459	40,527,202	251,636,767	17.5	-
	SP 2.7 External Resources Mobilization	10,383,988	-	4,189,497	-	40.3	-
Programme 3: Economic and financial policy formulation and management	SP 3.1 Fiscal planning	40,684,648	-	25,881,103	-	63.6	-
	SP 3.2 monitoring and evaluation /statistical data management	9,191,340	-	4,817,542	-	52.4	-
	SP 3.3 KDSP programme	-	104,594,212	-	52,123,971	-	49.8
	Sub-Total	49,875,988	104,594,212	30,698,645	52,123,971	61.5	49.8

Programme	Sub Programme	Approved Estimates (Kshs.)		Expenditure (Kshs.)		Absorption Rate (%)	
		Recurrent	Development	Recurrent	Development	Rec	Dev
NAKURU CITY							
Programme 1	SP 1.1 Administration and Support Services	19,195,000	-	15,262,004	-	79.5	-
	SP 1.2 personnel services	27,630,170	-	21,706,745	-	78.6	-
	SP 1.3 financial services	600,000	-	457,049	-	76.2	-
Programme 2	SP 2.1 Infrastructure development and urban	7,846,545	420,471,001	206,200	346,369,359	2.6	82.4
	SP 2.2 Nakuru City Environments Management	-	1,500,000	-	984,950	-	65.7
	SP 2.3 Trade markets and investments	2,800,000	-	2,089,761	-	74.6	-
	SP 2.4 Nakuru City Social Services	2,899,418	-	2,077,424	-	71.6	-
	Sub-Total	60,971,133	421,971,001	41,799,182	347,354,309	68.6	82.3
DEPARTMENT OF YOUTH, CULTURE, GENDER, SPORTS AND SOCIAL SERVICES							
Programme 1: Administration, planning and support services	SP 1.1 Administration and Support Services	15,363,537	159,866,074	11,779,711	76,580,616	76.7	47.9
	SP 1.2 Personnel services	115,540,567	-	90,456,332	-	78.3	-
	SP 1.3 Financial services	7,600,000	-	-	-	-	-
Programme 2 Development of social-cultural diversity, economic empowerment and responsible Gaming	SP 2.1; Gender Equality and Empowerment	5,562,500	-	2,867,914	-	51.6	-
	SP 2.2 Social Inclusion and Empowerment	36,552,000	15,500,000	5,068,516	11,750,250	13.9	75.8
Programme 3 Management and development of sports, recreation and sports facilities	SP 3.1 Development and Management of Sports Infrastructure	-	617,823,107	-	7,754,514	-	43.5
	SP 3.2 Promotion of Sports Development and Recreation	52,162,500	-	44,581,196	-	85.5	-
Programme 4: Youth empowerment and participation	SP 4.1 youth empowerment and participation	57,879,902	2,000,000	45,419,166	-	78.5	-
	Sub-Total	290,661,006	195,189,181	200,172,834	96,085,380	31.3	10.2
DEPARTMENT OF WATER, ENVIRONMENT, ENERGY AND NATURAL RESOURCES							
Programme 1 Administration	SP 1.1 Administration services	30,000,000	1,525,329	14,650,050	405,376	48.8	26.6
	SP 1.2 Human resources	246,642,245	-	223,201,090	-	90.5	-
	SP 1.3 Finance services	500,000	-	-	-	-	-
Programme 2 water and sewage management	SP 2.1 Provision of water	9,193,152	1,183,898,460	3,569,015	589,295,212	38.8	49.8
	SP 2.2 provision	-	-	-	-	-	-
Programme 3:Environment management	SP 3.1 Pollution control	-	11,152,434	-	-	-	-
	SP 3.2 Solid Waste Management	15,173,790	-	1,092,854	4,392,000	7.2	-
	SP 3.3 Environmental Resources Mapping	2,000,000	-	-	-	-	-
	SP 3.4 Environmental Resources Mapping	1,525,000	-	-	-	-	-
Programme 4 County energy, planning, regulation, operation and development	SP 4.1 County Energy Development	-	213,312,923	-	3,988,613	-	1.9
	SP 4.2 Climate change resilience/forestry	32,919,664	-	4,063,513	-	12.3	-
	Sub-Total	337,953,851	1,409,889,146	246,576,521	598,081,201	73.0	42.4
OFFICE OF THE GOVERNOR AND DEPUTY GOVERNOR							
Programme 1 Administration, planning and support	SP;1.1 Administration and Planning	108,072,339	143,899,505	85,176,795	139,609,003	78.8	97.0
	SP 1.2 Personnel services	94,925,337	-	91,004,472	-	95.9	-

Programme	Sub Programme	Approved Estimates (Kshs.)		Expenditure (Kshs.)		Absorption Rate (%)	
		Recurrent	Development	Recurrent	Development	Rec	Dev
Programme 2 management of county affairs	SP 2.1 county executive services	15,618,492	-	7,618,392	-	-	-
	SP 2.2 policy direction and coordination	84,609,245	-	81,500,000	-	96.3	-
	SP 2.3 county policing services	4,685,548	-	1,200,000	-	25.6	-
	SP 2.4 leadership and governance	3,123,698	-	500,000	-	16.0	-
Programme 3 coordination and supervisory services	SP 3.1 organization of county businesses	23,427,738	-	5,440,801	-	23.2	-
	SP 3.2 Special programmes	7,809,246	-	-	-	-	-
	Sub-Total	342,271,643	143,899,505	272,440,460	139,609,003	79.6	97.0
OFFICE OF THE COUNTY ATTORNEY							
Programme 1 Administration, Planning and Support services	SP 1.1 Administration	20,670,798	4,000,000	12,213,964	3,382,115	59.1	84.6
	SP 1.2 Personnel services	18,946,623	-	7,276,967	-	38.4	-
	SP 1.3 financial services	500,000	-	-	-	-	-
Programme 2 Advisory services	SP 2.1 Advisory services	1,300,000	-	-	-	-	-
	SP 2.2 legal matters	3,560,966	-	1,544,848.6	-	43.4	-
	SP 3.1 Litigation	9,350,920	-	7,515,626	-	80.4	-
	SP 3.2 Formulation and review of bills	2,000,000	-	-	-	-	-
	SP 3.3 Conveyance and commercial transactions	1,000,000	-	-	-	-	-
	Sub-Total	56,829,307	4,000,000	29,743,053	3,382,115	52.3	84.6
DEPARTMENT OF INFRASTRUCTURE							
Programme 1 administration, planning and support services	SP 1.1 Administration services	41,952,695	-	40,380,170	-	96.3	-
	SP 1.2 Personnel services	142,905,065	-	122,320,272	-	85.6	-
	SP 1.3 financial services	-	-	-	-	-	-
Programme 2 infrastructure, development and maintenance	SP 2.1 Construction, rehabilitation and maintenance of road drainage and bridges	19,575,000	1,641,125,238	4,106,619	825,118,739	21.0	50.3
	SP 2.2 Rehabilitation and maintenance of transport terminus	4,800,000	-	-	-	-	-
	SP 2.3 Construction and maintenance of non-residential county buildings	9,575,000	2,000,000	282,000	1,464,310	2.9	73.2
	SP 2.4 Installation, rehabilitation and maintenance of lighting facilities	146,575,000	65,600,000	142,000,000	34,189,000	96.9	52.1
	Sub-Total	365,382,760	1,708,725,238	309,089,061	860,772,049	84.6	50.4
DEPARTMENT OF HEALTH SERVICES							
Programme 1 administration and planning	SP 1.1 Health information systems	9,901,941	601,379,464	9,930,863	201,094,378	100.3	33.4
	SP 1.2 governance and leadership	2,000,000	-	35,000	-	-	-
	SP 1.3 Human resource management	17,049,940	-	6,363,492	-	37.3	-
	SP 1.4 Research and development	1,997,550	-	99,360	-	5.0	-
	SP 1.5 Health infrastructure and development	1,000,000	-	331,750	-	33.2	-

Programme	Sub Programme	Approved Estimates (Kshs.)		Expenditure (Kshs.)		Absorption Rate (%)	
		Recurrent	Development	Recurrent	Development	Rec	Dev
Programme 2 health preventive and promotive services	SP 2.1 Primary Healthcare	2,000,000	-	2,187,917	-	109.4	-
	SP 2.2 environmental health and sanitation	10,629,350	14,331,759	-	5,278,772	-	36.8
	SP 2.3 human resource	1,250,000	-	-	-	-	-
	SP 2.4 Disease surveillance and emergency response	1,596,425	-	1,224,962	-	76.7	-
	SP 2.5 Health promotive	1,000,000	-	-	-	-	-
	SP 2.6 HIV programme	2,000,000	-	189,600	-	9.5	-
	SP 2.7 Nutrition	10,629,350	14,331,759	-	963,776	-	6.7
	SP 2.8 Reproductive health	1,250,000	-	-	-	-	-
	SP 2.9 Immunization	1,596,425	-	1,224,962	-	76.7	-
Programme 3 Health curative and rehabilitative services	SP 3.1 Provision of essential health services in all	1,344,723,582	1,037,333,359	1,261,397,626	133,317,292	93.8	12.9
	SP 3.2 Elimination of communicable and non-communicable diseases	2,200,000	-	262,500	-	11.9	-
	SP 3.3 Human resource	611,049,429	-	673,001,042	-	110.1	-
	Sub-Total	6,299,925,125	1,653,044,582	5,880,771,403	339,690,442	93.3	20.5
DEPARTMENT OF LANDS, PHYSICAL PLANNING AND HOUSING							
Programme 1: Administration, Planning, Management and Support Services	SP 1.1: Administration and Financial Services	86,118,105	-	23,582,712	-	27.4	-
	SP 1.2: Personnel Services	98,207,312	-	60,748,496	-	61.9	-
Programme 2 Urban Development	SP 2.1: Development of	-	450,000,000	-	175,000,000	-	38.9
Programme 3: Land Use	SP 3.1: Land use	-	149,441,427	-	37,943,350	-	25.4
	SP 3.2: Survey	-	6,000,000	-	1,700,000	-	28.3
	SP 4.1 Housing	-	3,000,000	-	-	-	-
	Sub Total	184,325,418	608,441,427	140,185,424	214,643,350	76.1	35.3
DEPARTMENT OF TRADE, INDUSTRY, MARKETING AND TOURISM							
Programme 1 Administration planning	SP 1.1 Administration Services	25,484,898	2,000,000	11,844,744	1,074,800	46.5	53.7
	SP 1.2 Personnel services	70,884,945	-	68,535,595	-	96.7	-
Programme 2 cooperatives	SP 2.1: Management of Marketing Cooperatives	4,296,556	3,500,000	1,801,170	-	-	-
	SP 2.2 Sacco Empowerment	25,000,000	-	25,000,000	-	100	-
	SP 2.3 Cooperatives Leadership and Governance	5,254,475	-	3,734,908	-	71.1	-
	SP 2.4 Strengthening cooperatives	1,191,381	-	1,261,955	-	105.9	-
	SP 2.5 Empowering Youth, Women and PWDs Participation in Cooperatives	1,127,588	-	1,660,702	-	147.3	-
Programme 3: Commerce and Enterprise	SP 3.1 Business development services for SMEs	2,550,000	-	1,720,679	-	67.5	-
	SP 3.2 Producer business groups	800,000	-	584,000	-	73.0	-
	SP 3.3 SME training	1,000,000	-	908,000	-	90.8	-
	SP 3.4 SME funding	25,000,000	-	25,000,000	-	100	-
	SP 3.5 Development and management of county bus terminus	-	-	-	-	-	-
	SP 3.6 consumer protection	3,100,000	2,000,000	1,830,047	-	-	-
	SP 3.7 Establishment of the industrial park	-	400,000,000	-	150,000,000	-	37.5

Programme	Sub Programme	Approved Estimates (Kshs.)		Expenditure (Kshs.)		Absorption Rate (%)	
		Recurrent	Development	Recurrent	Development	Rec	Dev
Programme 4 market	SP 4.1 Market rehabilitation	-	12,800,000	-	8,405,003	-	65.7
	SP 4.2 Development of new market	-	260,816,592	-	164,582,848	-	63.1
	SP 4.3 Market users' delivery services	12,500,000	-	11,646,100		93.2	-
Programme 5 Tourism	SP 5.1 Promotion of local tourism	8,500,000	-	7,286,562		85.7	-
	SP 5.2 Management of county tourism information centre	-	-	-	-	-	-
Programme 6 alcoholic drinks and Control	SP 6.1 inspection, approval and liquor licensing	2,450,000	-	2,246,300	-	91.7	-
	SP 6.2 Liquor enforcement and compliance	150,000	-	58,169	-	38.8	-
	SP 6.3 research and innovation	600,000	-	515,600	-	85.9	
	SP 6.4 Treatment and rehabilitation of persons dependent on alcoholic drinks	1,050,000	-	-	-	-	
	SP 6.5 Education and training of sub-county and review committee	1,200,000	-	986,000	-	82.2	-
Programme 7: Development of socio-cultural diversity and promotion	SP 7.1 Cultural Development Activities	20,883,063	-	4,591,816	-	22.0	-
	SP 7.2 promotion of responsible gaming	6,150,000	-	4,557,417		74.1	-
	Sub-Total	219,172,906	681,116,592	175,769,764	326,001,051	80.2	6.6
COUNTY PUBLIC SERVICE BOARD							
Programme 1: Administration and Human Resource Planning	SP 1.1 Administrative Services.	60,364,584.00	3,000,000.00	52,380,984.00	2,939,632.25	86.8	98
	SP 1.2 Financial Services	2,200,000.00	-	1,325,000.00	-	60.2	-
Programme 2; Human Resource Planning and Advisory Services	SP 2.1 Human Resource Planning	9,781,897.00	-	9,350,000.00	-	95.6	-
	SP 2.2 Provision of Human Resource Advisory Services	2,976,544.00	-	2,375,000.00	-	79.8	-
	Sub-Total	75,323,025.00	3,000,000.00	65,430,984.00	2,939,632.25	86.9	98
MOLO MUNICIPALITY							
Programme 1: Administration Planning and Support Services	SP 1.1: Administration and Planning	3,675,000.00	-	-	-	-	-
Programme 2: Molo Municipal Services	S.P 2.1: Planning and Infrastructure Development	667,650.00	-	-	-	-	-
	S.P 2.2: Environmental Management	223,200.00	-	-	-	-	-
	S.P 2.3: Trade and Tourism	223,200.00	-	-	-	-	-
	S.P 2.4: Social Services	210,950.00	-	-	-	-	-
	Sub-Total	5,000,000.00	-	-	-	-	-
GILGIL MUNICIPALITY							
Programme 1: Administration Planning and Support Services	SP 1.1: Administration and Planning	3,675,000	-	1,873,888	-	51.0	-
Programme 2: Gilgil Municipal Services	S.P 2.1: Planning and Infrastructure Development	667,650	-	-	-	-	-
	S.P 2.2: Environmental Management	223,200	-	-	-	-	-
	S.P 2.3: Trade and Tourism	223,200	-	-	-	-	-
	S.P 2.4: Social Services	210,950	-	-	-	-	-
	Sub-Total	5,000,000	-	1,873,888	-	37.5	-
COUNTY ASSEMBLY							

Programme	Sub Programme	Approved Estimates (Kshs.)		Expenditure (Kshs.)		Absorption Rate (%)	
		Recurrent	Development	Recurrent	Development	Rec	Dev
Programme 1: Administration	Compensation of Employees	157,573,013	-	157,558,534	-	100.0	-
	Use of Goods and services	242,627,425	-	242,622,992	-	100.0	-
	Transfer to Other Government entities	-	-	1,931,500	-	-	-
	Acquisition of Assets	3,032,980	139,459,318	3,032,580	81,852,998	100	59.6
Programme 2: Legislative Services	Compensation of Employees	302,272,682	-	302,270,739	-	100.0	-
	Use of goods and services	385,481,732	-	373,450,290	-	96.9	-
	Acquisition of Assets	-	3,185,600	-	3,185,600	-	100
	Sub-Total	1,090,987,832	142,644,918	1,080,866,635	85,038,598	94.5	59.6
Grand Total		13,628,904,682	9,681,626,831	11,982,046,296	4,449,307,915	87.9	46.0

Source: Nakuru County Treasury

A number of sub-programmes had expenditures above approved budget allocations which included; - SP 2.5 Empowering Youth, Women and PWDs participation in Cooperatives at 147.3 per cent, SP 2.1 Primary Healthcare at 108.4 per cent, SP 2.2 Bursaries at 100.7 per cent, and SP 2.4 Strengthening cooperatives at 105.9 per cent of annual allocation. The County Treasury should investigate the cause of the misappropriation of funds and take corrective action.

3.31.13 Accounts Operated Commercial Banks

The County government operated 12 accounts with commercial banks. This is contrary to Regulations 82(1)(b) of the PFM (County Governments) Regulations, 2015, which requires that County government bank accounts be opened and maintained at the Central Bank of Kenya. The only exemption is for imprest bank accounts for petty cash and revenue collection bank accounts.

3.31.14 Key Observations and Recommendations

In the course of overseeing and reporting on the implementation of the County budget, the COB identified the following challenges which hampered effective budget implementation;

1. Late submission of financial reports by the County Treasury to the Controller of Budget affected the timely preparation of the budget implementation report. The report was received on 9th August 2024.
2. Low absorption of development funds as indicated by the expenditure of Kshs.4.45 billion from the annual development budget allocation of Kshs.9.68 billion. The development expenditure represented 46.0 per cent of the annual development budget.
3. The under performance of own-source revenue at Kshs.3.32 billion against an annual target of Kshs.4.1 billion, representing 81.0 per cent of the annual target.
4. High level of pending bills, which amounted to Kshs.1.10 billion as of 30th June 2024.
5. Use of manual payroll. Personnel emoluments amounting to Kshs.582.61 million were processed through the manual payroll, accounting for 8.6 per cent of the total payroll cost. The manual payroll is prone to abuse and may lead to the loss of public funds where there is a lack of proper controls.
6. The county government uses commercial bank accounts for operations contrary to Regulations 82(1)(b) of the PFM (County Governments) Regulations, 2015, which requires that County government bank accounts be opened and maintained at the Central Bank of Kenya. The commercial bank accounts are for the operations of the funds in the County.
7. High expenditure on domestic travel at Kshs.544.13 million.

The County should implement the following recommendations to improve budget execution:

1. *The County Treasury should ensure timely preparation and submission of financial reports to the Office of the Controller of Budget in line with the timelines prescribed in Section 166 of the PFM Act, 2012.*

2. *The County should identify and address issues causing delays in implementing development projects.*
3. *The County should address its own-source revenue performance to ensure the approved budget is fully financed. Appropriate austerity measures should be implemented to ensure expenditure commitments are aligned with available revenue.*
4. *The county leadership should address the situation of pending bills to ensure that genuine bills are paid promptly in the following financial year. Further, compliance with the payment plan should be enforced.*
5. *The Government requires that salaries be processed through the IPPD system, and the County is advised to fast-track the acquisition of Unified Personnel Numbers for their staff. The County Public Service Board should regulate staff engagement on contract and casual workers as provided under Section 74 of the County Governments Act 2012. Further, strict compliance with the approved staff establishment should be maintained.*
6. *The County Government should ensure that bank accounts are opened and operated at the Central Bank of Kenya as the law requires. However, imprest bank accounts for petty cash and revenue collection accounts are exempted.*
7. *The county should reduce expenditure on domestic travel by holding activities within the county headquarters*

3.32. County Government of Nandi

3.32.1 Overview of FY 2023/24 Budget

The County's approved supplementary II budget for FY 2023/24 was Kshs.9.85 billion, comprising Kshs.3.59 billion (36.4 per cent) and Kshs.6.26 billion (63.6 per cent) allocation for Development and recurrent programmes, respectively. The approved budget estimates represented an increase of 15.7 per cent compared to the previous financial year when it was Kshs.8.51 billion and comprised of Kshs.2.40 billion for development expenditure and Kshs.6.11 billion for recurrent expenditures.

To finance the budget, the County expected to receive Kshs.7.31 billion (74.2 per cent) as the equitable share of revenue raised nationally, Kshs.1.38 billion (14 per cent) as additional allocations/conditional grants, a cash balance of Kshs.548.53 million (5.6 per cent) brought forward from FY 2022/23, and generate Kshs.558.33 million (5.7 per cent) as gross own source revenue. The own-source revenue includes Kshs.198.23 million (2 per cent) as Facility Improvement Fund (revenue from health facilities) and Kshs.360.10 million (3.7 per cent) as ordinary own-source revenue. A breakdown of the additional allocations/conditional grants is provided in Table 3.217.

3.32.2 Revenue Performance

In the FY 2023/24, the County received Kshs.6.72 billion as an equitable share of the revenue raised nationally, Kshs.722.11 million as additional allocations/conditional grants, a cash balance of Kshs.548.53 million from FY 2022/23, and raised Kshs.630.72 million as own-source revenue (OSR). The raised OSR includes Kshs.238.62 million as FIF and Kshs.392.10 million as ordinary OSR. The total funds available for budget implementation during the period amounted to Kshs.8.62 billion, as shown in 3.217.

Table 3.217: Nandi County Revenue Performance in the FY 2023/24

S/No	Revenue	Annual Budget Allocation (in Kshs)	Actual Receipts (in Kshs.)	Actual Receipts as Percentage of Annual Allocation (%)
A.	Equitable Share of Revenue Raised Nationally	7,305,294,585	6,720,870,513	92
Sub Total		7,305,294,585	6,720,870,513	92
B	Conditional Grants			
1	Establishment of the Industrial Park	250,000,000	62,500,000	25
2	Fertilizer Subsidy Programme	128,705,606	-	-
3	Livestock Value Chain Support Project	57,294,720	-	-